GENERAL ACCOUNTING OFFICE WASHINGTON

OFFICE OF
COMPTROLLER GENERAL OF THE UNITED STATES

May 31, 1946.

UNITED STATES GOVERNMENT SALARY TABLES
Executive Branch of the Government
EFFECTIVE ON AND AFTER JULY 1, 1946

LO-HOUR WEEK - GENERAL ACCOUNTING OFFICE SALARY TABLE NO. 26

- 1. For the information of those officers and employees of the Executive Branch of the Government concerned in the preparation, certification, and payment of civilian pay rolls and pay vouchers covering per annum employees, the accompanying salary tables are published to supersede, after June 30, 1946, those heretofore prescribed by this office.
- 2. The salary tables herein show for each salary rate the necessary figures for a full biweekly pay period under the Federal Employees Pay Act of 1945, as amended and supplemented by the Federal Employees Pay Act of 1946. Hourly and daily unit rates are also shown. Tax deductions indicated are in accordance with the "Revenue Act of 1945".
- 3. In order that proper examination, certification, and audit may be made of pay rolls or pay vouchers, it is necessary that there be indicated on comprehensive pay rolls or individual pay vouchers the tax code for the respective payers, as follows:

Acting Compercifier Conergi of the United States

UNITED STATES GOVERMENT
SALARY TABLES

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EFFECTIVE ON AND AFTER JULY 1,1946*

GENERAL ACCOUNTING OFFICE SALARY TABLE NO, 26

				EFFECTIVE ON AND AFTER JULY 1,1946										SA	LARY T	ABLE	10, 26		
FORMER		UNIT RATES		NEW	6		TAX WITHHOLDING DEDUCTION AND NET TO PAY												
ANNUAL	REGULAR SALARY OVE		OVERTIME	ANNUAL	REG.		NET				UPPER FIGURE IS THE DEDUCTION; LOWER, NET TO PAY								
SALARY RATES	HOURLY	SAILY	HOURLY	SALARY	SAL. (TOTAL	5% RET.	WITH-			NUM	BER OF	WITHHO	DING E	XEMPTIO	NS CLA	IMED			
720				RATE	WAGES)	DEO.	TAX	0	l l	2	3	4	5	6	7	8	9	10 or MORE	
864	\$.5192307	\$ 4.1538461	\$.7788461	\$ 1080	\$ 41.53	\$ 2.08	\$ 39.45	7.00 32.45	3.40 36.05	.00 39.45	.00 39,45	.00 39.45	.00 39.45		.00 39:45			•00	
780 es	.5625000	4-5000000	.8437500	1170	45.00	2.25	42.75	7.70 35.05	4.00 38.75	.40 42,35	.00 42.75	.00 42,75	.00 42.75	.00	•00	•00	.00		
1008 900	.6048076	4.8384615	.9072115	1258	48.38	2.42	45.96	8.40 37.56	4.70 41.26	1.10 44.86	.00 45.96	.00 45.96	.00 45.96	.00	42.75 .00 45.96		.00	42.75 .00 45.96	
1080	.6394230	5.1153846	.9591346	1330	51.15	2.56	48.59	8.70 39.89	5.10 43.49	1.40 47.19	48.59	.00 48.59	.00 48.59	48.59	.00 48.59	.00 48.59	•00	.00 48.59	
960 1152	.6740384	5.3925076	1.0110576	1402	53.92	2.70	51.22	9.10 42.12	5.40 45.82	1.80 49.42	.00 51.22	.00 51.22	.00 51.22	51.22	51.22	.00 51.22	.00	•00	
1200 1440 1260	.8125000	6.5000000	1.2187500	1690	65.00	3.25	61.75	11.10 50.65	7.50 54.25	3.80 57.95	.20 61.55	61.75	.00 61.75	.00 61.75	61.75				
1506 g	.8442307	6.7538461	1.2663461	1756	67.53	3.38	64.15	11.50 52.65	7.80 56.35	4.10 60.05	.50 63.65	.00 64.15	.00 64.15	.00 64.15	.00 64.15	.00 64.15	•00	.00 64.15	
1572	.8759615	7.0076925	1.3139423	1822	70.07	3.51	66.56	12.10 54.46	8.50 58.06	4.80 61.76	1.20 65.36	.00 66.56	.00 66.56	66.56	.00 66.56	.00 66.56	00	.00 66.56	
1380 1638	.9076928	7.2615384	1.3615384	1888	72.61	3.64	68.97	12.50 56.47	8.80 60.17	5.20 - 63.77	1.50 67.47	68.97	.00 68.97	.00 68.97	.00 68.97	.00 68.97	68.97	.00 68.97	
1440 1704	.9394230	7.5153846	1.4091346	1954	75.15	3.76	71.39	12.80 58.59	9.20 62.19	5.50 65.89	1.90 69.49	.00 71.39	.00 71.39	.00 71.39	.00 71.39	•00 71•39	•00	.00 71.39	
1500 1770	•9711538	7.7692307	1.4567307	2020	77.69	3.89	73.80	13.20 60.60	9.50 64.30	5.90 67.90	2.20 71.60	.00 73.80	.00 73.80	.00 73.80	.00 73.80	.00 73.80	.00 73.80	.00 73.80	
1560 1836	1.0062692	8.0501538	1.5094038	2093.04	80.50	4.03	76.47	13.90 62.57	10.20 66.27	6.50 69.97	2.90 73.57	.00 76.47	.00 76.47	.00 76.47	-00 76-47	.00 76.47	•00	•00	
1620 1902	1.0424423	8.3395384	1.5636634	2168.28	83.39	4.17	79.22	14.20 65.02	10.50 68.72	6.90 72.32	3.20 76.02	.00 79.22	.00 79.22	.00 79,22	.00 79.22	•00 79•22	76.47 .00 79.22	76.47 .00 79.22	
1680 1968	1.0786153	8.6289230	1.6179230	2243.52	86.28	4.32	81.96	14.90 67.06	11.20 70.76	7.60 74.36	3.90 78.06	.30 81.66	.00 81.96	.00 81.96	.00 81.96	.00 81.96	.00 81.96	.00 81.96	
1700 1990 1740	1.0906730	8.7253846	1.6360096	2268.60	87.25	4.37	82.88	14.90 67.98	11.20 71.68	7.60 75.28	3.90 78.98	.30 82.58	.00 82.88	.00 82.88	.00 82.88	.00 82.88	.00 82.88	.00 82.88	
2034	1.1147884	8.9183076	1.6721826	2318.76	89.18	4.46	84.72	15.30 69.42	11.60 73.12	7.90 76.82	4.30 80.42	.60 84.12	.00 84.72	.00 84.72	.00 84.72	.00 84.72	.00 8 4. 72	.00 84.72	
1800 2100	1.1509615	9.2076923	1.7264423	2394.00	92.07	4.61	87.46	16.00 71.46	12.20 75.26	8.60 78.86	4.90 82.56	1.30 86.16	.00 87.46	.00 87.46	.00 87.46	.00 87.46	.00 87.46	85.00	
1860 2166 1900	1.1871346	9,4970769	1.7807019	2469.24	94.97	4.75	90.22	16.40 73.82	12.60 77.62	8.90 81.32	5.30 84.92	1.60 88.62	.00 90.22	.00 90.22	.00 90.22	.00 90.22	.00 90.22	90.22	
2210	1.2112500	9.6900000	1.8168750	2519.40	96.90	4.85	92.05	16.80 75.25	12.90 79.15	9.30 82.75	5.60 86.45	2.00 90.05	.00 92.05	.00 92.05	.00 92.05	.00 92.05	92.05	.00 92.05	
1920 2232	1.2233076	9.7864615	1.8349615	2544.48	97.86	4.90	92.96	16.80 76.16	12.90 80.06	9.30 83.66	5.60 87.36	2.00 90.96	92.96	.00 92.96	.00 92.96	.00 92.96	.00 92.96	.00 92.96	
1980 2298	1.2594807	10.0758461	1.8892211	2619.72	100.75	5.04	95.71	17.50 78.21	13.60 82.11	10.00 85.71	6.30 89.41	2.70 95.01	.00 95.71	.00 95.71	.00 95.71	.00 95.71	.00 95.71	.00 95.71	
2000 2820	1.2715384	10-1723076	1.9073076	2644.80	101.72	5.09	96.63	17.50 79.13	13.60 83.03	10.00 86.63	6.30 90.33	2.70 93.93	.00 96.63	.00 96.63	.00 .96.63	.00 .96.63	.00 96.63	•00 96•63	
2040 2364	1.2956538	10.3652307	1.9434807	2694.96	103.65	5.19	98.46	17.90 80.56	14.00 84.46	10.30 88.16	6.70 91.76	3.00 95.46	.00 98.46	.00 98.46	.00 98.46	.00 98.46	.00 98.46	.00 98.46	
2100 2430	1.3318269	10.6546153	1.9977403	2770.20	106.54	5.33	101.21	18.70 82.51	14.60 86.61	11.00 90.21	7.30 93.91	3.70 97.51	101.21	.00 101.21	101.21	101.21	.00 101.21	101.21	
2160 2496 2200	1.3680000	10.9440000	2.0520000	2845.44	109.44	5.48	103.96	19.00 84.96	15.00 88.96	11.30 92.66	7.70 96.26	4.00 99.96	.40 103.56	.00 103.96	.00 103.96	.00 103.96	.00 103.96	.00 103.96	
2540 2540 2220	1.5921153	11.1369230	2,0881750	2895.60	111.36	5.57	105.79	19.40 86.39	15.40 90.39	11.70 94.09	8.00 97.79	4.40 101.39	.70 105.09	.00 105.79	105.79	.00 105.79	105.79	105.79	
2562 2500	1.4041730	11.2333846	2.1062596	2920.68	112.33	5.62	106.71	19.80 86.91	15.80 90.91	12.00 94.71	8.40 98.31	4.70 102.01	1.10 105.61	.00 106.71	.00 106.71	.00 106.71	00 106.71	.00 106.71	
2650	1.4524038	11.6192307	2.1414710	5021.00	116.19	5.81	110.38	20.50	16,50	12.70 29 7 D Phr	9.00	5.40	1.70	.00 110.38	.00 110.38	•00	•00	•00	
2400 2760	1.5126923	12.1015384	2.1185256	Approved	121.01	ase 2003	/ 11/04 : C 114.95	1A 27.50 93.45	57.50 17.50 97.45	13.60 101.35	105.05	60003 6.20 108.75	2.60 112.35	.00 114.95	•00	.00	.00	.00	
2500 2870	1.5729807	12.5838461	2.0951803	3271.80	125.83	6.30	119.53	22.20	18.20 101.33	14.20 105.33	108.00	6.90	3.30	.00	.00	.00	114.95 .00	.00	

2980	1.6332692	13.0661538	2.0720349	3397.20	130.66	6.54	124.12		105.12					123.82				
2700 3090	1.6935576	13.5484615	2.0488896	3522.60	135.48	6.78 se 2003/	128.70	23.70 105.00	19.70 109.00 572 09 3	15.70 113.00	12.00 116.70	8.30 20093 30003	4.60 124.10	127.70		.00 128.70		
2800 3200	1.7538461	14.0307692	2.0257442	Approved	140.30	7.02	11/04 Cl	108.08			119.98			2.40 130.88	.00 133.28	.00 133.28	.00 133.28	.00 133.28
2900 3310	1.8141346	14.5130769	2.0025989	3773.40	145.13	7.26	137.87	26.00 111.87		18.00 119.87	14.00 123.87	10.40 127.47	6.70 131.17	3.00 134.87	.00 137.87	.00 137.87	.00 137.87	.00 137.87
3000 3420	1.8744230	2 4.99 63846	1.9794556	3898.80	149.95	7,50	142.45	26.80 115.65	119.75	18.70 123.75	14.70 127.75	11.00 131.45	7.40 135.05	138.75	.10 142.35	.00 142.45	.00 142.45	.00 142.45
3100 3530	1.9347115	15.4776923	1.9563082	4024.20	154.77	7.74	147.03	27.50 119.53	123.53	127.53	15.40 131.63	11.70 135.33	8.10 138.93	142.63	.80 146.23	.00 147.03	.00 147.03	
3200 3640	1.9950000	15.9600000	1.9331629	4149.60	159.60	7.98	151.62	28.30 123.32	127.42	20.20 131.42	16.20 135.42	12.40 139.22	8.70 142.92	5.10 146.52	1.40 150.22	.00 151.62	.00 151.62	
3300 3750	2.0552884	16.4423076	1.9100175	4275.00	164.42	8.23	156.19	29.80 126.39	130.49	21.70 134.49	17.70 138.49	13.80 142.39	10.10 146.09		2.80 153.39	.00 156.19	.00 156.19	
3400 3860	2.1155769	16.9246153	1.8868722	4400-40	169.24	8.47	160.77	30.50 130.27	134.27	22.50 138.27	18.40 142.37	14.50 146.27	10.80 149.97	7.10 153.67	3.50 157.27	.00 160.77	.00 160.77	
3500 3970	2.1758653	17.4069230	1.8637268	4525.80	174.06	8.71	165.35	31.30 134.05	138.15	23.20 142.15	19.20 146.15	15,20 150.15	11.50 153.85	7.80 157.55	4.20 161.15	.50 164.85	.00 165.35	.00 165.35
3600 4080	2.2361538	17.8892307	1.8405815	4651.20	178.89	8.95	169.94	32.00 137.94	141.94	24.00 145.94	20.00 149.94	15.90 154.04	12.20 157.74			1.20 168.74	.00 169.94	
3700 4190	2.2964423	18.3715384	1,8174361	4776.60	183.71	9.19	174.52	32.80 141.72	145.82	24.70 149.82	20.70 153.82	16.70 157.82	12.90 161.62		5.50 169.02	1.90 172.62		
3800 4300	2.3567307	18.8538461	1.7942908	4902.00	188.53	9.43	179.10	34.30 144.80	148.80	26.20 152.90	22.20 156.90	18.20 160.90	14.20 164.90	168.50	6.90 172.20	3.30 175.80	.00 179.10	
3900 4410	2.4170192	19.3361538	1.7711455	5027.40	193.36	9.67	183.69	35.00 148.69	152.69	27.00 156.69	23.00 160.69	19.00 164.69	14.90 168.79	172.39		3.90 179.79	.30 183.39	
4000 4520	2.4773076	19.8184615	1.7480001	5152.80	198.18	9.91	188.27	35.80 152.47	156.47	27.70 160.57	23.70 164.57	19.70 168.57	15.70 172.57	176.37	8.30 179.97	4.60 183.67	187.27	
4100 4630	2.5375961	20.3007692	1.7248548	5278.20	203.00	10.15	192.85	37.10 155.75	159.75	29.10 163.75	25.00 167.85	21.00 171.85	17.00 175.85	179.75	9.50 183.35	5.80 187.05	2.20 190.65	
4200 4740	2.5978846	20.763 0769	1.7017094	5403.60	207.83	10.40	197.43	37.10 160.33	164.33	29.10 168.33	25.00 172.43	21.00 176.43	17.00 180.43	184.33	9.50 187.93	5.80 191.63	2.20 195.23	
4400 4960	2.7184615	21.747 6923	1.6554187	5654.40	217.47	10.88	206.59	39.00 167.59	171.59	30.90 175.69	26.90 179.69	22.90 183.69	18.90 187.69	191.69		7.50 199.09	3.90 202.69	
4600 5180	2.8390384	22.7123076	1.6091281	5905.20	227.12	11.36	215.76	40.90 174.86	178.96	32.80 182.96	28.80 186.96	24.80 190.96	20.80 194.96		12.90 202.86	9.20 206.56	5.60 210.16	
4800 5390	2.9541346	23.6330769	1.5649415	6144.60	236,33	11.82	224.51	42.70 181.81	185.81	34.70 189.81	30.70 193.81	26.70 197.81	22.60	18.60 205.91	14.60 209.91	11.00 213.51	7.30 217.21	
5000 5600	3.0692307	24.5538461	1.5207549	6384.00	245.53	12.28	233.25	44.60 188.65	192.65	36.60 196.65	32.60 200.65	28.50 204.75	24.50 208.75	20.50	16.50 216.75	12.70 220.55	9.00 224.25	5.40 227.85
5200 5810	3.1843269	25.4746153	1.5104182	6623.40	254.74	12.74	242.00	46.50 195.50	199.50	38.50 203.50	34.40 207.60	30.40 211.60	26.40		18.40 223.60	14.40 227.60	10.70 231.30	
5400 6020	3.2994230	26.5953846	1.5104182	6862.80	263.95	13.20	250.75	48.40 202.35	206.35	40.30 210.45	36.30 214.45	32.30 218.45	28.30 222.45	24.30 226.45	20.20 230.55	16.20 234.55 18.10	12.40 238.35 14.10	8.80 241.95
5600 6230	3.4145192	27.3161538	1.5104182	7102.20	273.16	13.66	259.50	50.30 209.20	213.30	42.20 217.30	38.20 221.30	34.20 225.30	30.20 229.30	26.10 233.40	22.10 237.40	241.40	245.40	249.00
5800 6440	3.5296153	28.2369230	1.5104182	7341.60	282.36	14.12	268.24	52.10 216.14	220.14	44.10 224.14	40.10 228.14	36.10 232.14	32.00 236.24	28.00 240.24	24.00 244.24	20.00	16.00 252.24	253
6000 6650	3.6447115	29.1576923	1.5104182	7581.00	291.57	14.58	276,99	54.00 222.99	226.99	46.00 230.99	42.00 234.99	37.90 239.09	33.90 243.09		25.90 251.09	21.90 255.09	17.90 259.09	
6200 6860	3.7598076	30.0784615	1.5104182	7820.40	300.78	15.04	285.74	56.80 228.94		48.80 236.94	44.80 240.94	40.80 244.94	36.70 249.04	32.70 253.04	28.70 257.04	24.70 261.04		269.04
6400 7070	3.8749038	30.9992307	1.5104182	8059.80	309.99	15.50	294.49	56.80 237.69	241.69	48.80 245.69	44.80 249.69	40.80 253.69	36.70 257.79	32.70 261.79	28.70 265.79	24.70 269.79		277.79
6500 7175	3.9324519	31,459 6153	1.5104182	8179.50	314.59	15.73	298.86	56.80 242.06	246.06	48.80 250.06	44.80 254.06	40.80 258.06	36.70 262.16		28.70 270.16	24.70 274.16	278.16	282.16
6750 7437.50	4.0763221	32.6105769	1.5104182	8478.75	326.10	16.31	309.79	60.60 249.19	253.19	52.60 257.19	48.50 261.29	44.50 -265.29	40.50 269.29		32.50 277.29	28.50 281.29		
7000 7700	4.2201923	33.7615384	1.5104182	8778.00	337.61	16.89	320.72	60.60 260.12	264.12	52.60 268.12	48.50 272.22	44.50 276.22	40.50 280.22		32.50 288.22	28.50 292.22		
7250 7962.50	4.3640625	34.9125000	1.5104182	9077.25	349.12	17.46	331.66	64.40 267.26	271.26	56.30 275.36	52.30 279.36		44.30 287.36			32.20 299.46		307.46
7500 8225	4.5079326	36.0634615	1.5104182	9376.50	360.63	18.04	342.59	68.10 274.49	278.49	60.10 282.49	56.10 286.49	52 .1 0 290 .4 9	48.00 294.59	44.00 298.59	40.00 302.59	36.00 306.59		314.69
8000 8 7 50	4.7956730	3 8.3 65 3846	1.5104182	9975.00	383.65	19.19	364.46	71.90	296.56	63.90 300.56	59.80 304.66	55.80 308.66	51.80 312.66	47.80 316.66	43.80 320.66	39.70 324.76	35.70 328.76	332.76
OVER<8000 8750	4.8076923	38.4615384	1.5104182	Approxed	For _s Relea	se 200 ₄ 3/	11/04 _{5:3} ÇI/	A-PROP	57 6009	849R00	1 00000	0003 0	4 51.80 313.57	47.80 317.57	43.80 321.57	39.70 325.67	35.70 329.67	
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Approved For Release 2003/11/04: CIA-RDP57-00384R001000060003-4

SELECTED EXCERPTS FROM STATUTES

Federal Employees Pay Act of 1946:

Sec. 2. (a) Each of the existing rates of basic compensation provided by section 13 of the Classification and 1923, as amended and supplemented, except those affected by subsection (b) of this section, is hereby increased by 14 per centum or \$250 per annum whichever is the greater, except that no such rate shall be increased by more than 25 per centum. Such augmented rates shall be considered to be the regular rates of basic compensation provided by such section. (NOE: Subsection (b) referred to herein relates to salaries of charwomen and the clerical-mechanical service.)

Federal Employees Pay Act of 1945:

Sec. 603. (a) (NOTE: These tables are not affected by this

Sec. 603. (a) (NOTE: These tables are not affected by this subsection.)

(b) Notwithstanding any other provision of this Act, no officer or employee shell, by reason of the enactment of this Act, be paid, with respect to any pay period, basic compensation, or basic compensation plus any additional compensation provided by this Act, at a rate in excess of \$10,000 per annum, except that (1) any officer or employee who was receiving overtime compensation on June 30, 1946, and whose aggregate rate of compensation on such date was in excess of \$10,000 per annum may receive overtime compensation at such rate as will not cause his aggregate rate of compensation for any pay period to exceed the sufficient of the second of additional compensation, and when such overtime hours are reduced such rate of overtime compensation shall be reduced proportionately, and (2) any officer or employee who, because of the receipt of additional compensation in lieu of overtime compensation, was receiving aggregate compensation at a rate in excess of \$10,000 per annum on June 30, 1945, may continue to receive such rate of aggregate compensation so long as he continues to occupy the office or position he occupied on such date but in no case beyond June 30, 1947.

Federal Employees Pay Act of 1946:

Sec. 7. (a) Section 603 (b) of the Pederal Employees Pay Act of 1945 is smended by inserting after the words "by reason of the enectment of this Act" the words "or any smendment thereto".

(b) Notwithstanding any other provision of this Act, no officer or employee shall, by reason of the enactment of this Act, be paid with respect to any pay period, basic compensation, or basic compensation plus any additional compensation provided by the Federal Employees Pay Act of 1945, as smended, at a rate in excess of \$10,000 per annum.

ADJUSTED TAPERING SCHEDULE FOR OVERTIME RATES

For employees receiving basic compensation of \$2,980 or more, the following specific schedule of overtime rates based on 416 overtime hours (8 hours a week for 52 weeks) will govern:

BASI	C RATES	OVERTIME RATES PER							
OLD	NEW	416 OVERTIME HOURS							
\$ -	\$2,980.00	\$894.0000000							
2,650	3,021.00	890.8519380							
2,760	3,146.40	881.2234752							
2,870	3,271.80	871.5950124							
2,980	3,397.20	861.9665496							
3,090	3,522.60	852.3380868							
3,200	3,648.00	842.7096240							
3,310	3,773.40	833.0811612							
3,420	3,898.80	823.4526984							
3,530	4,024.20	813.8242356							
3,640	4,149.60	804.1957728							
3,750	4,275.00	794.5673100							
3,860	4,400.40	784.9388472							
3,970	4,525.80	775.3103844							
4,080	4,651.20	765.6819216							
4,190	4,776.60	756.0534588							
4,300	4,902.00	746.4249960							
4,410	5,027.40	736.7965332							
4,520	5,152.80	727.1680704							
4,630	5,278.20	717.5396076							
4,740	5,403.60	707.9111448							
4,960	5,654.40	688.6542192							
5,180	5,905.20	669.3972936							
5,390	6,144,60	651.0156828							
5,600	6,384.00	632.6340720							
-	6,440.00	628.3340000							
	and over	628.3340000							

The above schedule adjusts the rates of overtime shown in the Federal Employees Pay Act of 1945, between the limits of \$2,980 per annum and \$5,440 per annum, which limits remain in effect under the Federal Employees Pay Act of 1946. Thus, in accordance with the formula on page 11 of H. R. Report No. 726, 79th Congress, the new overtime rates after June 30, 1946, may be computed for any number of overtime hours and for any rates of compensation that are at a rate of \$2,980 per annum or more. The overtime rate for 416 hours for any new basic rate of compensation not shown above may be computed by subtracting from \$894 (the overtime rate for 416 hours at \$2,980) 7.6782 percent of the amount by which such new basic rate is in excess of \$2,980, with the condition that for the basic rates of \$6,440 and over, the overtime rate for 416 hours shall be uniformly \$628.35; subject, however, to section 603 (b) of the Federal Employees Pay Act of 1945, as amended.

NOTE: Section 603 (b) of the Federal Employees Pay Act of 1945, as amended. The above schedule adjusts the rates of over-

NOTE: Section 603 (b) of the Federal Employees Pay Act of 1945, as smended, appears in the column opposite hereto.